

CITY OF WEST DES MOINES, IOWA

HSB 328 & SSB 1227

Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$7.96687	\$54,734,448	\$0	\$54,734,448	
2026-27	\$4.63123	\$55,829,137	\$1,122,141	\$56,951,279	4.1%
2027-28	\$4.72432	\$57,872,167	\$1,144,697	\$59,016,864	3.6%
2028-29	\$4.64488	\$60,197,154	\$1,125,449	\$61,322,602	3.9%
2029-30	\$4.73172	\$62,251,319	\$1,146,490	\$63,397,809	3.4%
2030-31	\$4.65233	\$64,665,715	\$1,127,254	\$65,792,968	3.8%
2031-32	\$4.73343	\$66,722,040	\$1,146,904	\$67,868,944	3.2%
2032-33	\$4.65461	\$69,226,273	\$1,127,806	\$70,354,079	3.7%
2033-34	\$4.73044	\$71,282,541	\$1,146,180	\$72,428,721	2.9%
2034-35	\$4.65220	\$73,877,290	\$1,127,222	\$75,004,512	3.6%
2035-36	\$4.72318	\$75,931,510	\$1,144,421	\$77,075,930	2.8%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$13,291,140,928	\$6,870,255,310	\$1,131,878,885	\$8,002,134,195
2026-27	\$14,069,875,808	\$12,297,219,588	\$1,537,134,925	\$13,834,354,513
2027-28	\$14,399,510,859	\$12,492,139,352	\$1,671,850,212	\$14,163,989,564
2028-29	\$15,321,136,515	\$13,202,192,975	\$1,883,422,245	\$15,085,615,220
2029-30	\$15,652,128,937	\$13,398,470,109	\$2,018,137,532	\$15,416,607,642
2030-31	\$16,624,484,511	\$14,141,939,284	\$2,247,023,932	\$16,388,963,216
2031-32	\$16,955,476,933	\$14,338,216,419	\$2,381,739,219	\$16,719,955,638
2032-33	\$17,979,251,585	\$15,114,924,588	\$2,628,805,702	\$17,743,730,290
2033-34	\$18,310,244,007	\$15,311,201,723	\$2,763,520,989	\$18,074,722,712
2034-35	\$19,387,572,664	\$16,122,374,807	\$3,029,676,561	\$19,152,051,369
2035-36	\$19,718,565,085	\$16,318,651,942	\$3,164,391,848	\$19,483,043,790

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	51.47%	-0.42%	51.05%	35.01%	12.64%	1.16%
2026-27	69.92%	-5.99%	63.93%	26.08%	9.06%	0.67%
2027-28	69.75%	-6.19%	63.56%	25.86%	9.67%	0.66%
2028-29	69.48%	-6.12%	63.36%	25.85%	9.94%	0.62%
2029-30	69.33%	-6.29%	63.04%	25.64%	10.48%	0.60%
2030-31	69.09%	-6.20%	62.89%	25.65%	10.67%	0.57%
2031-32	68.96%	-6.36%	62.61%	25.47%	11.15%	0.56%
2032-33	68.75%	-6.25%	62.50%	25.50%	11.27%	0.52%
2033-34	68.64%	-6.39%	62.25%	25.33%	11.70%	0.51%
2034-35	68.45%	-6.27%	62.18%	25.39%	11.76%	0.49%
2035-36	68.35%	-6.40%	61.95%	25.23%	12.16%	0.48%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEST DES MOINES, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$6,870,255,310	\$7.96687	\$54,734,448
2026-27	\$12,297,219,588	\$4.63123	\$56,951,279
2027-28	\$12,492,139,352	\$4.72432	\$59,016,864
2028-29	\$13,202,192,975	\$4.64488	\$61,322,602
2029-30	\$13,398,470,109	\$4.73172	\$63,397,809
2030-31	\$14,141,939,284	\$4.65233	\$65,792,968
2031-32	\$14,338,216,419	\$4.73343	\$67,868,944
2032-33	\$15,114,924,588	\$4.65461	\$70,354,079
2033-34	\$15,311,201,723	\$4.73044	\$72,428,721
2034-35	\$16,122,374,807	\$4.65220	\$75,004,512
2035-36	\$16,318,651,942	\$4.72318	\$77,075,930

CITY OF WEST DES MOINES, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$6,870,255,310	\$7.96687	\$54,734,448
2026-27	\$7,178,196,818	\$7.81066	\$56,066,450
2027-28	\$7,243,096,782	\$7.81066	\$56,573,362
2028-29	\$7,579,612,265	\$7.81066	\$59,201,769
2029-30	\$7,789,068,230	\$7.81066	\$60,837,759
2030-31	\$8,136,832,451	\$7.81066	\$63,554,027
2031-32	\$8,356,632,404	\$7.81066	\$65,270,809
2032-33	\$8,716,167,358	\$7.81066	\$68,079,014
2033-34	\$8,946,874,946	\$7.81066	\$69,880,993
2034-35	\$9,318,742,946	\$7.81066	\$72,785,527
2035-36	\$9,560,915,129	\$7.81066	\$74,677,051

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$5,119,022,770	(\$3.17943)	\$884,828
2027-28	\$5,249,042,569	(\$3.08634)	\$2,443,502
2028-29	\$5,622,580,710	(\$3.16578)	\$2,120,833
2029-30	\$5,609,401,880	(\$3.07894)	\$2,560,050
2030-31	\$6,005,106,833	(\$3.15833)	\$2,238,942
2031-32	\$5,981,584,015	(\$3.07723)	\$2,598,135
2032-33	\$6,398,757,230	(\$3.15605)	\$2,275,065
2033-34	\$6,364,326,777	(\$3.08022)	\$2,547,729
2034-35	\$6,803,631,862	(\$3.15846)	\$2,218,985
2035-36	\$6,757,736,812	(\$3.08748)	\$2,398,879

CITY OF WEST DES MOINES, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$189	\$287	\$50,000	\$51,515	\$189	\$240	\$50,000	\$58,947	\$171	\$42	\$146	\$42	\$189	\$274
\$100,000	\$123,480	\$378	\$574	\$100,000	\$103,030	\$378	\$479	\$100,000	\$117,894	\$360	\$316	\$335	\$316	\$378	\$548
\$150,000	\$185,220	\$567	\$862	\$150,000	\$154,545	\$567	\$719	\$150,000	\$176,842	\$548	\$590	\$524	\$590	\$567	\$823
\$200,000	\$246,960	\$925	\$1,149	\$200,000	\$206,060	\$925	\$959	\$200,000	\$235,789	\$737	\$864	\$713	\$864	\$756	\$1,097
\$250,000	\$308,700	\$1,284	\$1,436	\$250,000	\$257,575	\$1,284	\$1,198	\$250,000	\$294,736	\$926	\$1,139	\$902	\$1,139	\$945	\$1,371
\$300,000	\$370,440	\$1,642	\$1,723	\$300,000	\$309,090	\$1,642	\$1,438	\$300,000	\$353,683	\$1,115	\$1,413	\$1,091	\$1,413	\$1,134	\$1,645
\$400,000	\$493,920	\$2,359	\$2,298	\$400,000	\$412,120	\$2,359	\$1,917	\$400,000	\$471,578	\$1,493	\$1,961	\$1,469	\$1,961	\$1,512	\$2,194
\$500,000	\$617,400	\$3,076	\$2,872	\$500,000	\$515,151	\$3,076	\$2,397	\$500,000	\$589,472	\$1,871	\$2,510	\$1,847	\$2,510	\$1,889	\$2,742
\$600,000	\$740,880	\$3,793	\$3,447	\$600,000	\$618,181	\$3,793	\$2,876	\$600,000	\$707,366	\$2,249	\$3,058	\$2,224	\$3,058	\$2,267	\$3,291
\$700,000	\$864,360	\$4,510	\$4,021	\$700,000	\$721,211	\$4,510	\$3,355	\$700,000	\$825,261	\$2,627	\$3,607	\$2,602	\$3,607	\$2,645	\$3,839
\$800,000	\$987,840	\$5,227	\$4,596	\$800,000	\$824,241	\$5,227	\$3,835	\$800,000	\$943,155	\$3,005	\$4,155	\$2,980	\$4,155	\$3,023	\$4,388
\$900,000	\$1,111,320	\$5,944	\$5,170	\$900,000	\$927,271	\$5,944	\$4,314	\$900,000	\$1,061,050	\$3,383	\$4,704	\$3,358	\$4,704	\$3,401	\$4,936
\$1,000,000	\$1,234,800	\$6,661	\$5,745	\$1,000,000	\$1,030,301	\$6,661	\$4,793	\$1,000,000	\$1,178,944	\$3,760	\$5,252	\$3,736	\$5,252	\$3,779	\$5,485
\$2,000,000	\$2,469,600	\$13,832	\$11,489	\$2,000,000	\$2,060,602	\$13,832	\$9,587	\$2,000,000	\$2,357,888	\$7,539	\$10,737	\$7,515	\$10,737	\$7,558	\$10,970
\$3,000,000	\$3,704,400	\$21,002	\$17,234	\$3,000,000	\$3,090,903	\$21,002	\$14,380	\$3,000,000	\$3,536,832	\$11,318	\$16,222	\$11,294	\$16,222	\$11,336	\$16,455
\$4,000,000	\$4,939,200	\$28,172	\$22,979	\$4,000,000	\$4,121,204	\$28,172	\$19,173	\$4,000,000	\$4,715,776	\$15,097	\$21,707	\$15,072	\$21,707	\$15,115	\$21,939
\$5,000,000	\$6,174,000	\$35,342	\$28,723	\$5,000,000	\$5,151,505	\$35,342	\$23,967	\$5,000,000	\$5,894,720	\$18,876	\$27,192	\$18,851	\$27,192	\$18,894	\$27,424
\$6,000,000	\$7,408,800	\$42,512	\$34,468	\$6,000,000	\$6,181,806	\$42,512	\$28,760	\$6,000,000	\$7,073,664	\$22,655	\$32,676	\$22,630	\$32,676	\$22,673	\$32,909
\$7,000,000	\$8,643,600	\$49,683	\$40,213	\$7,000,000	\$7,212,107	\$49,683	\$33,553	\$7,000,000	\$8,252,608	\$26,433	\$38,161	\$26,409	\$38,161	\$26,452	\$38,394
\$8,000,000	\$9,878,400	\$56,853	\$45,958	\$8,000,000	\$8,242,408	\$56,853	\$38,346	\$8,000,000	\$9,431,552	\$30,212	\$43,646	\$30,188	\$43,646	\$30,231	\$43,879
\$9,000,000	\$11,113,200	\$64,023	\$51,702	\$9,000,000	\$9,272,709	\$64,023	\$43,140	\$9,000,000	\$10,610,496	\$33,991	\$49,131	\$33,966	\$49,131	\$34,009	\$49,364
\$10,000,000	\$12,348,000	\$71,193	\$57,447	\$10,000,000	\$10,303,010	\$71,193	\$47,933	\$10,000,000	\$11,789,440	\$37,770	\$54,616	\$37,745	\$54,616	\$37,788	\$54,848
\$15,000,000	\$18,522,000	\$107,044	\$86,170	\$15,000,000	\$15,454,515	\$107,044	\$71,900	\$15,000,000	\$17,684,160	\$56,664	\$82,040	\$56,639	\$82,040	\$56,682	\$82,273
\$20,000,000	\$24,696,000	\$142,895	\$114,894	\$20,000,000	\$20,606,020	\$142,895	\$95,866	\$20,000,000	\$23,578,880	\$75,558	\$109,464	\$75,533	\$109,464	\$75,576	\$109,697
\$25,000,000	\$30,870,000	\$178,746	\$143,617	\$25,000,000	\$25,757,525	\$178,746	\$119,833	\$25,000,000	\$29,473,600	\$94,452	\$136,888	\$94,427	\$136,888	\$94,470	\$137,121
\$30,000,000	\$37,044,000	\$214,597	\$172,341	\$30,000,000	\$30,909,030	\$214,597	\$143,799	\$30,000,000	\$35,368,320	\$113,346	\$164,312	\$113,322	\$164,312	\$113,364	\$164,545
\$35,000,000	\$43,218,000	\$250,448	\$201,064	\$35,000,000	\$36,060,535	\$250,448	\$167,766	\$35,000,000	\$41,263,040	\$132,240	\$191,737	\$132,216	\$191,737	\$132,259	\$191,969
\$40,000,000	\$49,392,000	\$286,299	\$229,788	\$40,000,000	\$41,212,040	\$286,299	\$191,732	\$40,000,000	\$47,157,760	\$151,134	\$219,161	\$151,110	\$219,161	\$151,153	\$219,393
\$45,000,000	\$55,566,000	\$322,150	\$258,511	\$45,000,000	\$46,363,545	\$322,150	\$215,699	\$45,000,000	\$53,052,480	\$170,028	\$246,585	\$170,004	\$246,585	\$170,047	\$246,818
\$50,000,000	\$61,740,000	\$358,001	\$287,235	\$50,000,000	\$51,515,050	\$358,001	\$239,665	\$50,000,000	\$58,947,200	\$188,922	\$274,009	\$188,898	\$274,009	\$188,941	\$274,242

CITY OF WEST DES MOINES, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$98	52.02%	\$51	26.85%	(\$129)	(75.60%)	(\$104)	(71.50%)	\$85	45.15%
\$100,000	\$197	52.02%	\$101	26.85%	(\$44)	(12.15%)	(\$19)	(5.71%)	\$171	45.15%
\$150,000	\$295	52.02%	\$152	26.85%	\$42	7.59%	\$66	12.63%	\$256	45.15%
\$200,000	\$224	24.17%	\$33	3.60%	\$127	17.21%	\$151	21.25%	\$341	45.15%
\$250,000	\$152	11.87%	(\$86)	(6.66%)	\$212	22.91%	\$237	26.26%	\$427	45.15%
\$300,000	\$81	4.94%	(\$204)	(12.44%)	\$298	26.68%	\$322	29.53%	\$512	45.15%
\$400,000	(\$61)	(2.61%)	(\$442)	(18.74%)	\$468	31.35%	\$493	33.55%	\$682	45.15%
\$500,000	(\$204)	(6.63%)	(\$680)	(22.10%)	\$639	34.14%	\$663	35.92%	\$853	45.15%
\$600,000	(\$347)	(9.14%)	(\$917)	(24.18%)	\$809	35.99%	\$834	37.49%	\$1,024	45.15%
\$700,000	(\$489)	(10.84%)	(\$1,155)	(25.61%)	\$980	37.30%	\$1,004	38.60%	\$1,194	45.15%
\$800,000	(\$632)	(12.08%)	(\$1,393)	(26.64%)	\$1,151	38.29%	\$1,175	39.43%	\$1,365	45.15%
\$900,000	(\$774)	(13.02%)	(\$1,630)	(27.43%)	\$1,321	39.06%	\$1,346	40.07%	\$1,535	45.15%
\$1,000,000	(\$917)	(13.76%)	(\$1,868)	(28.04%)	\$1,492	39.67%	\$1,516	40.59%	\$1,706	45.15%
\$2,000,000	(\$2,342)	(16.93%)	(\$4,245)	(30.69%)	\$3,198	42.41%	\$3,222	42.88%	\$3,412	45.15%
\$3,000,000	(\$3,768)	(17.94%)	(\$6,622)	(31.53%)	\$4,904	43.33%	\$4,928	43.64%	\$5,118	45.15%
\$4,000,000	(\$5,193)	(18.43%)	(\$8,999)	(31.94%)	\$6,610	43.78%	\$6,634	44.02%	\$6,824	45.15%
\$5,000,000	(\$6,619)	(18.73%)	(\$11,376)	(32.19%)	\$8,316	44.06%	\$8,340	44.24%	\$8,530	45.15%
\$6,000,000	(\$8,044)	(18.92%)	(\$13,753)	(32.35%)	\$10,022	44.24%	\$10,046	44.39%	\$10,236	45.15%
\$7,000,000	(\$9,470)	(19.06%)	(\$16,129)	(32.47%)	\$11,728	44.37%	\$11,752	44.50%	\$11,942	45.15%
\$8,000,000	(\$10,895)	(19.16%)	(\$18,506)	(32.55%)	\$13,434	44.47%	\$13,458	44.58%	\$13,648	45.15%
\$9,000,000	(\$12,321)	(19.24%)	(\$20,883)	(32.62%)	\$15,140	44.54%	\$15,164	44.65%	\$15,354	45.15%
\$10,000,000	(\$13,746)	(19.31%)	(\$23,260)	(32.67%)	\$16,846	44.60%	\$16,870	44.70%	\$17,060	45.15%
\$15,000,000	(\$20,874)	(19.50%)	(\$35,145)	(32.83%)	\$25,376	44.78%	\$25,401	44.85%	\$25,590	45.15%
\$20,000,000	(\$28,001)	(19.60%)	(\$47,029)	(32.91%)	\$33,906	44.87%	\$33,931	44.92%	\$34,120	45.15%
\$25,000,000	(\$35,128)	(19.65%)	(\$58,913)	(32.96%)	\$42,436	44.93%	\$42,461	44.97%	\$42,651	45.15%
\$30,000,000	(\$42,256)	(19.69%)	(\$70,798)	(32.99%)	\$50,966	44.97%	\$50,991	45.00%	\$51,181	45.15%
\$35,000,000	(\$49,383)	(19.72%)	(\$82,682)	(33.01%)	\$59,496	44.99%	\$59,521	45.02%	\$59,711	45.15%
\$40,000,000	(\$56,511)	(19.74%)	(\$94,567)	(33.03%)	\$68,027	45.01%	\$68,051	45.03%	\$68,241	45.15%
\$45,000,000	(\$63,638)	(19.75%)	(\$106,451)	(33.04%)	\$76,557	45.03%	\$76,581	45.05%	\$76,771	45.15%
\$50,000,000	(\$70,766)	(19.77%)	(\$118,336)	(33.05%)	\$85,087	45.04%	\$85,111	45.06%	\$85,301	45.15%